



COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON D.C. 20548

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B-114864

AUGUST 31, 1984

The Honorable Benjamin J. Guthrie  
Clerk of the House of Representatives

Dear Mr. Guthrie:

Subject: Examination of Statement of Accountability for  
Appropriations and Other Funds, Finance Office,  
House of Representatives, for the Year Ended  
September 30, 1983 (GAO/AFMD-84-51)

Pursuant to your September 7, 1983, request, we have examined the Statement of Accountability for Appropriations and Other Funds of the Finance Office, House of Representatives, for the year ended September 30, 1983. Our examination was made in accordance with generally accepted government auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the enclosed Statement of Accountability for Appropriations and Other Funds and supporting schedules present fairly (1) the accountability of the Clerk of the House for appropriated and other funds at September 30, 1983, and (2) the status of individual appropriations and other funds as of that date, in conformity with the accounting policies described in note 1 to the statement and schedules on a basis consistent with that of the preceding year.

Enclosures I and II contain our report on internal accounting controls and compliance with laws and regulations, and our comments on the operations of the Finance Office, House of Representatives. Enclosures III through XI present the Finance Office's statement of accountability, supporting schedules, and accompanying notes for fiscal year 1983.

We are sending a copy of this report to the Chairman of the Committee on House Administration.

Sincerely yours,

*Henry Eschwege*

for Comptroller General  
of the United States



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Enclosures

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REPORT ON INTERNAL ACCOUNTING CONTROLS  
AND COMPLIANCE WITH LAWS AND REGULATIONS

We have examined the statements of the Finance Office, House of Representatives, for the year ended September 30, 1983. Our examination was made in accordance with generally accepted government auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures, including tests of compliance with laws and regulations, as we considered necessary in the circumstances.

As part of our examination, we made a study and evaluation of the House Finance Office's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted government auditing standards. The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the Finance Office's statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified below.

For the purpose of this report, we have classified the significant internal accounting controls in the following categories:

- payroll,
- official mail costs,
- expenses of special and select committees, and
- expenditures from the allowances and expenses appropriation.

Our study included all of the control categories listed above.

The management of the Finance Office is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of statements in accordance with generally accepted accounting principles and the financial accounting policies described in note 1 to the statements.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the

system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the second paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Finance Office taken as a whole or on any of the categories of controls identified in the third paragraph. However, our study and evaluation disclosed no condition that we believed to be a material weakness.

We also reviewed the provisions of applicable laws and regulations to determine the material compliance requirements that may have a financial impact on the Finance Office's statements. In our opinion, the Finance Office complied with the provisions of applicable laws and regulations that could have materially affected the financial statements.

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES  
COMMENTS ON OPERATIONS

The Clerk, as principal fiscal officer of the House, disburses funds appropriated for all expenses of the House except salaries and mileage to and from each session of the Congress for Members, Delegates, and the Resident Commissioner which are disbursed by the Sergeant at Arms.

At September 30, 1983, the Clerk was accountable for unexpended funds of \$140,387,909.81. Enclosure III, which states total funds received and disbursed during fiscal year 1983, is summarized below:

Unexpended funds, September 30, 1982	\$ 36,384,371.91
Appropriations and receipts	<u>595,477,687.90</u>
Total funds available	631,862,059.81
Expenditures and transfers	<u>491,474,150.00</u>
Unexpended funds, September 30, 1983	<u><u>\$140,387,909.81</u></u>

Payroll costs and procedures

About \$268 million, or 55.9 percent, of the net disbursements during the fiscal year were for salaries of Members' employees, committee staffs, and House officers and employees. Salaries are based on notices of appointment, termination, and pay change submitted by Members, committee chairmen, and officers. The Finance Office records individual payroll changes--new appointments, terminations, and pay adjustments received from authorized officials and increased or decreased deductions requested by employees--through online computer terminals in the Finance Office.

Members are required to certify as correct the payroll for employees paid from their clerk-hire allowances; committee chairmen are required to certify as correct the standing, special, and select committees' staff payrolls; and members of the House leadership and House officers are required to certify as correct the payrolls for their employees. The Chairman, Committee on House Administration, approves the salaries paid from the Contingent Fund of the House. Time and attendance (including overtime and leave without pay) are reported to the Finance Office for all House employees except Members' employees or committee staffs.

During the fiscal year, expenditures for the government's contributions toward employees' benefits amounted to about \$19.8 million. Our tests of expenditures for salaries and benefits of House employees revealed that the procedures discussed above were followed and that the expenditures tested were correct and properly recorded.

Official mail costs

During the fiscal year, official mail costs amounted to about \$84.7 million. These costs are payments to the U.S. Postal Service for franked mail service for the House of Representatives and the U.S. Senate and account for about 17.6 percent of the funds disbursed by the House Finance Office.

Expenses of special and select committees

House resolutions authorized and limited the investigative salaries and expenses of standing, special, and select committees, except for the Appropriations and Budget Committees. An authorization to incur expenses covers one session of the Congress, unless otherwise provided in the authorizing resolution. However, the funds for these expenses are paid from the appropriation for the fiscal year in which they are incurred.

Enclosure V is a statement of authorizations and disbursements for the 96th Congress committees from January 3, 1979, to September 30, 1983. During this period, authorizations amounted to \$86,097,516.85 and disbursements amounted to \$78,254,416.42, of which \$4,276.33 was disbursed from October 1, 1982, through September 30, 1983.

Enclosure VI is a statement of authorizations and disbursements for the 97th Congress committees from January 3, 1981, through September 30, 1983. During this period, authorizations amounted to \$79,451,651.47, and disbursements amounted to \$73,133,587.41, of which \$11,640,249.80 was disbursed from October 1, 1982, through September 30, 1983.

Enclosure VII is a statement of authorizations and disbursements for the 98th Congress committees from January 3, 1983, through September 30, 1983. During this period, authorizations amounted to \$43,460,493.84, and disbursements amounted to \$28,355,144.61.

In addition to testing the financial transactions, at the request of the Committee on House Administration, we tested the detailed expenditure records maintained by the various House committees and we reconciled these records to the control accounts maintained by the House Finance Office. These tests revealed that the accounting controls for expenses of special and select committees can be relied on to ensure that disbursements are properly recorded by the House Finance Office.

Allowances and expenses

House of Representatives appropriations for Allowances and Expenses in 1981, 1982, and 1983 were available during fiscal year 1983 for necessary expenses not provided for in other appropriations.

Enclosures VIII, IX, and X--appropriations and disbursements for Allowances and Expenses for fiscal 1981, 1982, and 1983 respectively--are summarized in the following table:

	<u>Fiscal 1981</u>	<u>Fiscal 1982</u>	<u>Fiscal 1983</u>
Annual appropriations	\$77,977,000.00	\$91,982,000.00	\$90,471,000.00
Transferred to stationery revolving fund	(2,750,301.42)	(2,427,484.79)	(3,909,490.98)
Net transfers of leased equipment	<u>(106.33)</u>	<u>1,607.23</u>	<u>3,122,300.73</u>
Amount available	<u>75,226,592.25</u>	<u>89,556,122.44</u>	<u>89,683,809.75</u>
Funds disbursed:			
Fiscal 1981	62,281,988.07	-	-
Fiscal 1982	11,932,418.31	75,067,516.12	-
Fiscal 1983	<u>165,405.23</u>	<u>10,349,586.61</u>	<u>81,311,839.68</u>
Total disbursements	74,379,811.61	85,417,102.73	81,311,839.68
Surplus to U.S. Treasury	<u>846,780.64</u>	<u>-</u>	<u>-</u>
Unexpended balance, September 30, 1983	\$ <u>-</u>	\$ <u>4,139,019.71</u>	\$ <u>8,371,970.07</u>

For the fiscal year 1983 financial transactions tested, the expenditures from the Allowances and Expenses appropriations were properly certified by authorized officials and properly recorded by the House Finance Office.

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES  
STATEMENT OF ACCOUNTABILITY  
FOR APPROPRIATIONS AND OTHER FUNDS  
FISCAL YEAR ENDED SEPTEMBER 30, 1983 (note 1)

UNEXPENDED BALANCE, SEPTEMBER 30, 1982		\$ 36,384,371.91
APPROPRIATIONS AND RECEIPTS:		
Current appropriations	\$572,953,500.00	
Revolving fund and suspense		
account receipts:		
House Stationery Revolving Fund	\$ 1,969,904.45	
House Restaurant Revolving Fund	8,050,183.64	
House Recording Studio Revolving Fund	224,578.41	
House Beauty Shop Revolving Fund	299,746.40	
House Barber Shop Revolving Fund	77,760.53	
Attending Physician Revolving Fund	57,092.93	
Page Revolving Fund	35,500.00	
Suspense Account	7,911.19	
House Records and Registration		
Suspense Account "B"	8,226.15	
Broadcasting of Floor Proceedings		
Suspense Account "D"	19,033.00	
Pages Security Deposits		
Suspense Account "E"	74,039.00	
State withholding taxes	<u>11,450,829.01</u>	22,274,804.71
Payment of unclaimed moneys		2,780.50
Gifts to the United States for reduction		
of the public debt, Bureau of Government		
Financial Operations		1,330.53
Receipts to be deposited in the general		
fund of the Treasury	<u>245,272.16</u>	<u>595,477,687.90</u>
Total funds available		631,862,059.81
EXPENDITURES AND TRANSFERS:		
Disbursements for salaries and other		
expenses less refunds and canceled		
checks	479,890,157.75	
Transfers:		
Lapsed appropriations transferred		
to the general fund of the Treasury	11,334,609.06	
Payment of unclaimed moneys to the		
general fund of the Treasury	2,780.50	
Gifts to the United States for reduc-		
tion of the public debt, Bureau of		
Government Financial Operations	1,330.53	
Deposited in the general fund of the		
Treasury	<u>245,272.16</u>	<u>11,583,992.25</u>
		<u>491,474,150.00</u>
UNEXPENDED BALANCE, SEPTEMBER 30, 1983		<u><u>\$140,387,909.81</u></u>

The accompanying notes are an integral part of this statement.

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES  
SCHEDULE OF APPROPRIATIONS AND OTHER FUNDS  
FISCAL YEAR ENDED SEPTEMBER 30, 1983 (note 1)

<u>Account</u>	<u>Fiscal year</u>	<u>Funds available</u>	<u>Net disbursements</u>	<u>Transfers</u>	<u>Unexpended balance September 30, 1983</u>
House leadership offices	1981 \$	312,023.04	\$ 141.25	\$ 311,881.79	-
do.	1982	322,095.77	8,336.33	-	\$ 313,759.44
do.	1983	2,923,000.00	2,618,611.52	-	304,388.48
Salaries, officers, and employees	1981	931,080.48	-	931,080.48	-
do.	1982	437,453.76	10,625.26	-	426,828.50
do.	1983	43,713,000.00	41,844,813.98	17,331.27	1,850,854.75
Clerk hire, Members, Delegates, and Resident Commissioner	1981	2,911,526.54	(65.00)	2,911,591.54	-
do.	1982	.30	(18,643.33)	-	18,643.63
do.	1983	151,419,000.00	151,057,602.01	-	361,397.99
Committee employees	1981	1,113,932.65	-	1,113,932.65	-
do.	1982	777.54	-	-	777.54
do.	1983	34,409,000.00	34,350,121.22	-	58,878.78
Committee on Appropriations	1981	577,918.35	24,953.00	552,965.35	-
do.	1982	747,626.73	407,571.19	-	340,055.54
do.	1983	3,750,000.00	3,073,353.83	152,972.16	523,674.01
Committee on the Budget	1981	56,668.04	-	56,668.04	-
do.	1982	17,938.51	10,886.28	-	7,052.23
do.	1983	276,000.00	84,919.91	143,785.40	47,294.69
Office of the Legislative Counsel	1981	343,165.57	-	343,165.57	-
do.	1982	544,309.92	3,556.40	-	540,753.52
Law Revision Counsel	1981	47,204.59	-	47,204.59	-
do.	1982	28,092.16	7,849.24	-	20,242.92
Attending Physician	1981	50,139.63	-	50,139.63	-
do.	1982	32,381.60	31,736.28	-	645.32
do.	1983	652,000.00	647,195.69	-	4,804.31
Special and select committees	1981	3,872,213.05	94,585.17	3,777,627.88	-
do.	1982	2,053,408.60	1,053,405.87	1,607.23	998,395.50
do.	1983	40,500,000.00	35,985,224.69	2,864,954.11	1,649,821.20
Preparation of New Edition of U.S. Code	NO YEAR	80,913.65	-	-	80,913.65
Allowances and expenses	1981	1,012,282.32	165,405.23	846,877.09	-
do.	1982	14,485,399.52	10,349,586.61	(3,206.80)	4,139,019.71
do.	1983	90,471,000.00	81,311,839.68	787,190.25	8,371,970.07
Joint Committee on Taxation	1981	335,953.48	-	335,953.48	-
do.	1982	626,856.70	80,767.11	-	546,089.59
do.	1983	3,377,000.00	2,780,680.37	118,755.77	477,563.86



## ENCLOSURE IV

## ENCLOSURE IV

<u>Account</u>	<u>Fiscal year</u>	<u>Funds available</u>	<u>Net disbursements</u>	<u>Transfers</u>	<u>Unexpended balance September 30, 1983</u>
Capitol Police Board	1982 \$	103,142.72	\$ 103,141.97	\$ -	\$ .75
do.	1983	304,700.00	267,276.15	-	37,423.85
General Expenses-Capitol					
Police	1981	22,523.12	189.03	22,334.09	-
do.	1982	324,619.83	250,804.76	-	73,815.07
do.	1983	945,000.00	763,094.81	-	181,905.19
Statement of Appropriations	1981	6,500.00	-	6,500.00	-
do.	1982	6,500.00	-	-	6,500.00
do.	1983	6,500.00	-	-	6,500.00
Education of Senate, House, and Supreme Court pages	1981	26,677.00	-	26,677.00	-
Education of pages	1982	11,000.00	-	-	11,000.00
do.	1983	293,000.00	266,935.00	-	26,065.00
Official mail costs	1982	1,822,328.29	1,822,328.29	-	-
do.	1982 & 1983	93,161,000.00	84,661,650.51	-	8,499,349.49
do.	1983 & 1984	107,077,000.00	-	-	107,077,000.00
House Stationery					
Revolving Fund	NO YEAR	3,139,842.46	5,761,290.13	(4,097,168.50)	1,475,720.83
House Restaurant					
Revolving Fund	NO YEAR	8,884,276.68	7,715,272.71	11,076.93	1,157,927.04
House Recording Studio					
Revolving Fund	NO YEAR	775,819.45	344,503.35	2,652.45	428,663.65
House Beauty Shop					
Revolving Fund	NO YEAR	330,152.13	256,368.13	59.61	73,724.39
House Barber Shop					
Revolving Fund	NO YEAR	145,851.73	131,713.69	-	14,138.04
Attending Physician					
Revolving Fund	NO YEAR	58,275.60	56,581.63	-	1,693.97
Page Revolving Fund	NO YEAR	35,500.00	(24,245.76)	-	59,745.76
Suspense Account	NO YEAR	15,452.34	2,605.55	-	12,846.79
House Records and Registration-Sus- pense Account "B"	NO YEAR	87,835.91	-	-	87,835.91
Broadcasting of Floor Proceedings-Suspense Account "D"	NO YEAR	73,121.72	720.00	-	72,401.72
Pages-Security Deposits- Suspense Account "E"	NO YEAR	74,039.00	74,039.00	-	-
State withholding taxes					
Suspense account	NO YEAR	11,450,656.14	11,450,829.01	-	(172.87)
Unclaimed monies	NO YEAR	2,780.50	-	2,780.50	-
Gifts to the United States for reduc- tion of the public debt-Bureau of Govern- ment Financial Opera- tions	NO YEAR	1,330.53	-	1,330.53	-
General Fund Receipts	NO YEAR	245,272.16	-	245,272.16	-
Total		<u>\$631,862,059.81</u>	<u>\$479,890,157.75</u>	<u>\$11,583,992.25</u>	<u>\$140,387,909.81</u>

The accompanying notes are an integral part of this statement.

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES  
SCHEDULE OF AUTHORIZATIONS AND DISBURSEMENTS  
SPECIAL AND SELECT COMMITTEES, 96TH CONGRESS  
JANUARY 3, 1979 THROUGH SEPTEMBER 30, 1983 (note 1)

Committee	Authorizations		Total	Disbursements		Total	Unexpended balance September 30, 1983
	1st session	2nd session		January 3, 1979 to September 30, 1982	October 1, 1982 to September 30, 1983		
Aging	\$ 1,050,000.00	\$ 1,233,000.00	\$ 2,283,000.00	\$ 2,173,209.17	-	\$ 2,173,209.17	\$ 109,790.83
Agriculture	1,025,000.00	1,247,200.00	2,272,200.00	2,103,124.53	-	2,103,124.53	169,075.47
Armed Services	677,000.00	827,000.00	1,504,000.00	1,198,331.96	-	1,198,331.96	305,668.04
Banking, Finance, and Urban Affairs	2,444,600.00	2,560,287.00	5,004,887.00	4,453,225.52	-	4,453,225.52	551,661.48
Committees	525,000.00	287,852.00	812,852.00	714,172.07	-	714,172.07	98,679.93
Congressional Operations	276,364.02	-	276,364.02	276,364.02	-	276,364.02	-
District of Columbia	315,000.00	289,670.00	604,670.00	529,585.11	-	529,585.11	75,084.89
Education and Labor	2,417,500.00	2,729,200.00	5,146,700.00	4,538,945.20	-	4,538,945.20	607,754.80
Foreign Affairs	1,745,779.90	1,875,123.53	3,620,903.43	3,155,883.59	\$ 10.33	3,155,893.92	465,009.51
Government Operations	2,093,500.00	2,274,900.00	4,368,400.00	3,890,803.20	-	3,890,803.20	477,596.80
House Administration	11,074,000.00	11,625,500.00	22,699,500.00	21,244,005.98	4,266.00	21,248,271.98	1,451,228.02
Intelligence	927,401.99	972,420.00	1,899,821.99	1,711,933.14	-	1,711,933.14	187,888.85
Interior and Insular Affairs	1,200,000.00	1,316,679.00	2,516,679.00	2,287,254.16	-	2,287,254.16	229,424.84
Interstate and Foreign Com- merce (Energy and Commerce)	3,708,000.00	3,750,000.00	7,458,000.00	7,122,470.96	-	7,122,470.96	335,529.04
Judiciary	1,432,000.00	1,406,676.71	2,838,676.71	2,507,714.64	-	2,507,714.64	330,962.07
Merchant Marine and Fisheries	1,494,074.00	1,682,171.00	3,176,245.00	3,026,786.20	-	3,026,786.20	149,458.80
Narcotics Abuse and Control	700,000.00	600,000.00	1,300,000.00	1,081,407.85	-	1,081,407.85	218,592.15
Outer Continental Shelf	290,000.00	116,000.00	406,000.00	398,673.63	-	398,673.63	7,326.37
Population	163,286.61	-	163,286.61	163,286.61	-	163,286.61	-
Post Office and Civil Service	850,000.00	950,000.00	1,800,000.00	1,613,879.63	-	1,613,879.63	186,120.37
Public Works and Transporta- tion	1,870,000.00	1,870,000.00	3,740,000.00	3,245,507.71	-	3,245,507.71	494,492.29
Rules	519,000.00	615,000.00	1,134,000.00	794,172.31	-	794,172.31	339,827.69
Science and Technology	1,600,000.00	1,896,800.00	3,496,800.00	3,419,146.32	-	3,419,146.32	77,653.68
Small Business	752,650.00	776,000.00	1,528,650.00	1,461,611.34	-	1,461,611.34	67,038.66
Standards of Official Conduct	500,000.00	500,000.00	1,000,000.00	702,129.45	-	702,129.45	297,870.55
Veterans' Affairs	400,000.00	352,490.00	752,490.00	585,191.04	-	585,191.04	167,298.96
Ways and Means	2,000,000.00	2,252,000.00	4,252,000.00	3,809,933.66	-	3,809,933.66	442,066.34
Rule XI Clause 6F	23,914.46	11,283.34	35,197.80	35,197.80	-	35,197.80	-
Funerals	-	6,193.29	6,193.29	6,193.29	-	6,193.29	-
Total	\$ 42,074,070.98	\$ 44,023,445.87	\$86,097,516.85	\$ 78,250,140.09	\$4,276.33	\$ 78,254,416.42	\$ 7,843,100.43

The accompanying notes are an integral part of this statement.

ENCLOSURE V

ENCLOSURE V

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES  
SCHEDULE OF AUTHORIZATIONS AND DISBURSEMENTS  
SPECIAL AND SELECT COMMITTEES, 97TH CONGRESS  
JANUARY 3, 1981 THROUGH SEPTEMBER 30, 1983 (note 1)

Committee	Authorizations		Total	Disbursements		Total	Unexpended balance September 30, 1983
	1st session	2nd session		January 3, 1981 to September 30, 1982	October 1, 1982 to September 30, 1983		
Aging	\$ 1,183,680.00	\$ 1,223,680.00	\$ 2,407,360.00	\$ 1,997,138.21	\$349,614.95	\$ 2,346,753.16	\$ 60,606.84
Agriculture	1,184,840.00	1,143,122.00	2,327,962.00	1,685,354.29	259,513.22	1,944,867.51	383,094.49
Armed Services	952,223.00	918,866.00	1,871,089.00	1,370,562.48	229,726.67	1,600,289.15	270,799.85
Banking, Finance, and Urban Affairs	2,414,919.00	2,414,919.00	4,829,838.00	3,801,438.53	640,505.65	4,441,944.18	387,893.82
District of Columbia	275,187.00	265,000.00	540,187.00	403,623.31	88,041.39	491,664.70	48,522.30
Education and Labor	2,565,448.00	2,630,005.00	5,195,453.00	4,040,571.78	605,242.92	4,645,814.70	549,638.30
Energy and Commerce	3,750,000.00	3,969,000.00	7,719,000.00	6,623,048.81	1,062,578.64	7,685,627.45	33,372.55
Foreign Affairs	1,800,119.00	1,928,424.00	3,728,543.00	3,188,079.34	486,490.36	3,674,569.70	53,973.30
Government Operations	2,229,402.00	2,230,000.00	4,459,402.00	3,539,879.00	541,865.29	4,081,744.29	377,657.71
House Administration	8,728,560.00	8,418,725.00	17,147,285.00	11,739,887.54	3,425,051.57	15,164,939.11	1,982,345.89
Intelligence	938,700.00	938,700.00	1,877,400.00	1,565,951.24	239,710.29	1,805,661.53	71,738.47
Interior and Insular Affairs	1,219,615.00	1,249,615.00	2,469,230.00	2,015,917.12	343,840.41	2,359,757.53	109,472.47
Judiciary	1,350,410.00	1,452,336.00	2,802,746.00	2,299,747.81	365,157.29	2,664,905.10	137,840.90
Merchant Marine and Fisheries	1,581,241.00	1,609,104.00	3,190,345.00	2,573,624.19	424,209.27	2,997,833.46	192,511.54
Narcotics Abuse and Control	540,000.00	540,000.00	1,080,000.00	841,071.67	125,798.51	966,870.18	113,129.82
Post Office and Civil Service	902,500.00	963,350.00	1,865,850.00	1,615,428.26	224,828.13	1,840,256.39	25,593.61
Public Works and Transporta- tion	1,806,373.00	1,840,521.00	3,646,894.00	3,015,707.66	443,929.38	3,459,637.04	187,256.96
Rules	530,738.00	458,732.00	989,470.00	690,648.81	110,071.27	800,720.08	188,749.92
Science and Technology	1,820,928.00	1,847,000.00	3,667,928.00	2,883,166.24	495,086.88	3,378,253.12	289,674.88
Small Business	776,000.00	804,680.00	1,580,680.00	1,302,424.00	242,497.46	1,544,921.46	35,758.54
Standards of Official Conduct	450,000.00	400,000.00	850,000.00	190,364.27	253,712.07	444,076.34	405,923.66
Veterans' Affairs	352,490.00	357,494.00	709,984.00	583,980.80	105,634.21	689,615.01	20,368.99
Ways and Means	2,252,000.00	2,202,000.00	4,454,000.00	3,488,103.48	573,757.27	4,061,860.75	392,139.25
Rule XI Clause 6F	14,781.50	6,896.32	21,677.82	21,677.82	-	21,677.82	-
Funerals	9,586.36	9,741.29	19,327.65	15,940.95	3,386.70	19,327.65	-
Total	<u>\$39,629,740.86</u>	<u>\$39,821,910.61</u>	<u>\$79,451,651.47</u>	<u>\$61,493,337.61</u>	<u>\$11,640,249.80</u>	<u>\$73,133,587.41</u>	<u>\$6,318,064.06</u>

The accompanying notes are an integral part of this statement.

THE FINANCE OFFICEHOUSE OF REPRESENTATIVESSCHEDULE OF AUTHORIZATIONS AND DISBURSEMENTSSPECIAL AND SELECT COMMITTEES, 98TH CONGRESSJANUARY 3, 1983 THROUGH SEPTEMBER 30, 1983 (note 1)

<u>Committee</u>	<u>Authorizations</u>	<u>Disbursements</u>	<u>Unexpended balance September 30, 1983</u>
Aging	\$ 1,316,057.00	\$ 835,297.98	\$ 480,759.02
Agriculture	1,322,669.00	927,924.83	394,744.17
Armed Services	1,212,273.00	747,862.93	464,410.07
Banking, Finance, and Urban Affairs	2,566,411.00	1,762,709.74	803,701.26
Children, Youth and Families	534,608.00	199,106.85	335,501.15
District of Columbia	288,432.00	180,763.78	107,668.22
Education and Labor	2,876,713.00	1,879,826.16	996,886.84
Energy and Commerce	4,255,000.00	3,020,980.04	1,234,019.96
Foreign Affairs	2,085,400.00	1,473,050.76	612,349.24
Government Operations	2,462,601.00	1,665,210.12	797,390.88
House Administration	8,784,682.00	5,260,641.86	3,524,040.14
Intelligence	262,232.00	194,361.33	67,870.67
Interior and Insular Affairs	1,421,522.00	979,765.37	441,756.63
Judiciary	1,631,179.00	1,094,481.62	536,697.38
Merchant Marine and Fisheries	1,775,755.00	1,153,763.96	621,991.04
Narcotics Abuse and Control	616,823.00	369,408.97	247,414.03
Post Office and Civil Service	1,219,088.00	753,431.41	465,656.59
Public Works and Transportation	2,009,994.00	1,382,077.74	627,916.26
Rules	526,857.00	287,885.39	238,971.61
Science and Technology	1,958,456.00	1,309,085.34	649,370.66
Small Business	874,500.00	580,989.45	293,510.55
Standards of Official Conduct	650,000.00	392,936.08	257,063.92
Veterans' Affairs	449,438.00	262,265.99	187,172.01
Ways and Means	2,343,133.00	1,624,646.07	718,486.93
Funerals	16,670.84	16,670.84	-
	<u>\$43,460,493.84</u>	<u>\$28,355,144.61</u>	<u>\$15,105,349.23</u>

The accompanying notes are an integral part of this statement.

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES  
SCHEDULE OF APPROPRIATIONS AND DISBURSEMENTS  
OF THE HOUSE-ALLOWANCES AND EXPENSES  
FISCAL YEAR 1981 APPROPRIATIONS (note 1)

	<u>October 1, 1980 to September 30, 1982</u>	<u>Fiscal year ended September 30, 1983</u>	<u>Total</u>
<b>FUNDS AVAILABLE:</b>			
Appropriations (note 2)	\$77,977,000.00	-	\$77,977,000.00
Net transfers to Stationery Revolving Fund	(2,750,311.30)	\$ 9.88	(2,750,301.42)
Net transfers of equipment lease	-	(106.33)	(106.33)
Total	<u>75,226,688.70</u>	<u>(96.45)</u>	<u>75,226,592.25</u>
<b>FUNDS DISBURSED:</b>			
Supplies, materials, and administrative costs	9,992,686.93	164,105.42	10,156,792.35
Official expenses of Members	44,036,949.65	1,299.81	44,038,249.46
Miscellaneous items	555,270.62	-	555,270.62
Government contributions	14,890,618.94	-	14,890,618.94
Reemployed annuitants reim- bursement	2,015,258.77	-	2,015,258.77
Stenographic reporting	728,402.36	-	728,402.36
Furniture and furnishings	<u>1,995,219.11</u>	<u>-</u>	<u>1,995,219.11</u>
Total	<u>\$74,214,406.38</u>	<u>\$ 165,405.23</u>	<u>74,379,811.61</u>
Surplus to U.S. Treasury (note 3)			<u>846,780.64</u>
Unexpended balance, Septem- ber 30, 1983			<u>\$ -</u>

The accompanying notes are an integral part of this statement.

THE FINANCE OFFICEHOUSE OF REPRESENTATIVESSCHEDULE OF APPROPRIATIONS AND DISBURSEMENTSOF THE HOUSE-ALLOWANCES AND EXPENSESFISCAL YEAR 1982 APPROPRIATIONS (note 1)

	<u>Fiscal year ended September 30, 1982</u>	<u>Fiscal year ended September 30, 1983</u>	<u>Total</u>
<b>FUNDS AVAILABLE:</b>			
Appropriations (note 4)	\$86,122,000.00	\$5,860,000.00	\$91,982,000.00
Net transfers to Stationery Revolving Fund	(2,429,084.36)	1,599.57	(2,427,484.79)
Net transfers of equipment lease	<u>-</u>	<u>1,607.23</u>	<u>1,607.23</u>
Total	<u>83,692,915.64</u>	<u>5,863,206.80</u>	<u>89,556,122.44</u>
<b>FUNDS DISBURSED:</b>			
Supplies, materials, and administrative costs	5,302,800.27	3,682,769.39	8,985,569.66
Official expenses of Members	50,743,091.96	5,691,736.63	56,434,828.59
Miscellaneous Items	241,309.13	24,932.09	266,241.22
Government contributions	15,697,701.54	-	15,697,701.54
Reemployed annuitants reim- bursement	1,881,172.06	-	1,881,172.06
Stenographic reporting	502,095.01	23,850.53	525,945.54
Furniture & furnishings	699,351.15	926,297.97	1,625,649.12
Overages and shortages	<u>(5.00)</u>	<u>-</u>	<u>(5.00)</u>
Total	<u>\$75,067,516.12</u>	<u>\$10,349,586.61</u>	<u>85,417,102.73</u>
Unexpended balance, September 30, 1983			<u>\$ 4,139,019.71</u>

The accompanying notes are an integral part of this statement.

THE FINANCE OFFICEHOUSE OF REPRESENTATIVESSCHEDULE OF APPROPRIATIONS AND DISBURSEMENTSOF THE HOUSE-ALLOWANCES AND EXPENSESFISCAL YEAR 1983 APPROPRIATIONS (note 1)

Fiscal year ended  
September 30, 1983

## FUNDS AVAILABLE:

Appropriations (note 5)	\$90,471,000.00
Net transfers to Stationery Revolving Fund	(3,909,490.98)
Net transfers of equipment lease	<u>3,122,300.73</u>
Total	<u>89,683,809.75</u>

## FUNDS DISBURSED:

Supplies, materials, and administrative costs	14,958,396.25
Official expenses of Members	43,013,348.49
Miscellaneous items	424,982.00
Government contributions	19,816,997.12
Reemployed annuitants reimbursement	1,634,019.56
Stenographic reporting	398,454.54
Furniture and furnishings	1,065,621.90
Overages and shortages	<u>19.82</u>
Total	<u>81,311,839.68</u>

Unexpended balance, September 30, 1983	<u>\$ 8,371,970.07</u>
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The accompanying notes are an integral part of this statement.

THE FINANCE OFFICE  
HOUSE OF REPRESENTATIVES  
NOTES TO STATEMENT AND SCHEDULES  
FISCAL YEAR 1983

1. Significant accounting policies:

- Appropriated funds and revolving funds are maintained on a cash basis.
- Receipts are deposited daily through accounts with the U.S. Treasury.
- Unexpended balances of appropriations are withdrawn at the end of the second fiscal year following the year for which appropriated, in accordance with 2 U.S.C. 102a. Unpaid obligations chargeable to appropriations so withdrawn are paid from any appropriations for the same general purpose which are available for disbursement.

2. The \$77,977,000 appropriation consists of \$15,261,120 appropriated under Public Law 96-369, October 1, 1980; \$37,062,720 appropriated under Public Law 96-536, dated December 16, 1980, effective December 15, 1980; and \$25,653,160 appropriated under Public Law 97-12, June 5, 1981.
3. The surplus amount of \$846,780.64 was transferred by letter dated October 6, 1983, effective September 30, 1983.
4. Appropriations of \$91,982,000 consist of \$78,856,000 appropriated under Public Law 97-51, October 1, 1981; \$7,266,000 appropriated under Public Law 97-257, September 10, 1982; and \$5,860,000 transferred from other appropriations, October 25, 1982.
5. The \$90,471,000 appropriation consists of \$81,866,000 appropriated under Public Law 97-276, October 1, 1982; \$9,306,000 appropriated under Public Law 98-63, July 30, 1983; and \$701,000 transferred to other appropriations pursuant to Public Law 97-276, dated October 5, 1983, effective September 30, 1983.